



# CSR Responses To COVID-19: A Comparative Analysis Of Psus And Private Companies

-Shanmukha Hiremath

Research Scholar

Dept. of Economics

Karnatak University Dharwad, Dharwad 580004

Dr. A. R. Kulkarni

Assistant. Professor

Centre for Multi-Disciplinary Development Research, Dharwad 580004

## Abstract

The relationship between society and business has been evolving with time, the concept of social responsibility formally promotes giving back to the stakeholders and responding to the needs of society. Indian Corporate Social Responsibility (CSR) dates back to ancient times but currently in India, CSR is mandatory for companies with 5cr net profit or 500cr net worth or 1000cr turnover, the companies should spend at least 2 percent of net profit on “Schedule VII” of the Company Act, 2013. The schedule is aligned with the sustainable development goals which vary across different sectors like education, health, gender equality, rural development, etc., which enables the company to contribute to society constructively along with the brand imaging which in turn helps gain profits from the publicity. The present paper tries to analyze the spending pattern of selected five PSUs and five non- PSU award winning companies. Study is pertaining to the period before Covid-19 and during covid-19 to analyze the changes in sectoral CSR expenditure. Study found that both type of companies has increased CSR expenditure in health sector, rural development and other central government funds which includes Prime Minister's Citizen Assistance and Relief in Emergency Situations (PM-CARES). Government owned companies have shifted CSR expenditure significantly from the sectors like vocational skills, education and environment sustainability. However, non-PSU companies has shifted CSR expenditure from the livelihood enhancement sector.

Keywords: Corporate Social Responsibility, Sectoral, Expenditure, Covid-19, PSU, Non-PSU

## Introduction

The relationship between business and society has been evolving with time; the idea of profit maximization has been the core motive of business. There is argument on whether the business should pursue profit maximization alone or take into consideration of stakeholders' interest, which promotes the well-being of the consumer, supplier, and society as a whole. The concept of Corporate Social Responsibility (CSR) emerged in Developed Nations and spread across the world. Howard R. Bowen was the first person to discuss firms' responsibility and defined CSR as "The obligations of businessmen to pursue those policies, to make those decisions, or to follow those lines of action which are desirable in terms of the objectives and values of our society" (Bowen, 1953). The firm's main objective is profit maximization and the firm should concentrate on shareholders' interest alone (Friedman, 1970) but other researchers believe the firm can go beyond the motive of profit maximization and has social responsibilities which go beyond the requirements of the law (Davis, 1973). Traces of CSR dates back to ancient Indian tradition of giving back to society. Business in India contributed to society in many ways, firms like Tata, Birla and Bajaj have contributed to society. Before mandating CSR in India many firms used to spend some part of profit for the wellbeing of the society. Ministry of Corporate Affairs has promoted the guidelines for companies to formulate CSR policy (CSR Voluntary Guidelines, 2009) and enhanced these policies further and added supplementary guidelines for the companies endorsed companies to report CSR activities (National Voluntary Guidelines, 2011). Security Exchange Board of India (SEBI) mandated top 100 listed companies to publish business responsibility reports as a part of annual reports of the companies (SEBI Circular, 2012). India finally adopted mandatory CSR with the Companies Act, 2013 which mandated that companies with a net profit of more than 5 crore or 1000 crore turnover or 500 crores net worth spend at least 2% of the net profit on the Schedule VII items of the act which includes various sector based on the Sustainable Development Goals. The outbreak of Covid-19 has adversely affected the day-to-day activities of human beings, the businesses struggled to survive and adapt to the new situations after March 2020 with a lockdown being imposed which forced people to stay at home without any income (especially the daily wage workers) hampering the economy. In difficulties, the government launched many schemes to smoothen the negative effects of the pandemic, along with the government schemes, the companies also participated in helping out the people directly and also by contributing to the various funds set up by Central and State Governments. Specifically, following changes has been introduced by the Government of India for supporting the health crisis. Ministry of Corporate Affairs (MCA) published General Circular<sup>1</sup> citing all the expenditure related covid-19 can be considered as CSR expenditure. Expenditure on preventive measures which falls under health and sanitization also considered as CSR expenditure. Companies spending excessive CSR funds can be considered as CSR expenditure of subsequent years<sup>2</sup>. Even tax benefits are announced for the companies which donated for covid-19 related activities in form of tax rebates<sup>2</sup>. Studies reordered the corporate responses to the health emergencies. Companies contributed by distribution of food packets, covid resting kits, helping migrant laborer's and transferring funds to the PM-CARES (**Ramya and Baral, 2021**). Specifically, Infosys Ltd.

<sup>1</sup>General Circular No. 10/2020 by Ministry of Corporate Affairs

<sup>2</sup>General Circular No. 14 /2021 by Ministry of Corporate Affairs (p. 6)

(550 crores), ITC Ltd. (150 crores) along with the companies like Hindustan Unilever Ltd. contributed State Bank of India and Reliance (Babu et al, 2020) for tackling the health emergency.

### Corporate Social Responsibility in India

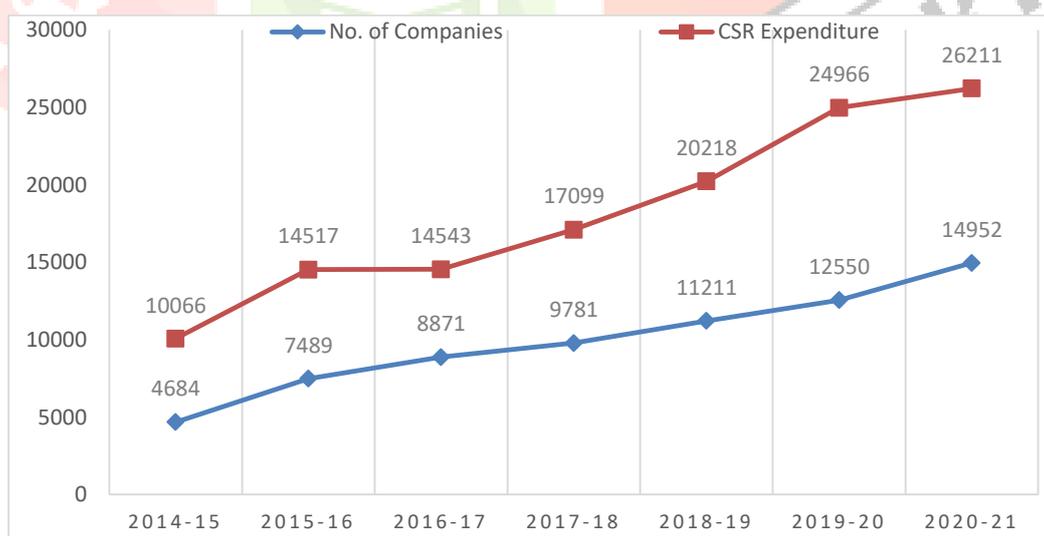
After the amendment in the Company Act, companies are compelled to spend 2% of the average net profit which fulfills criteria of 135(1). Since the amendment thousands of companies spent thousands of crores (Appendix 1) on various CSR activities which falls under the Schedule VII of the Act. Mainly, Schedule VII of the Act directs companies to spend on sectors like education, health, poverty, rural development, etc.



This section of the paper mainly observes trend changes in CSR expenditure concerning sectors like health, sanitization, PMNRF, and “other central govt. funds”. CSR expenditure has been done on the following sectors for fighting the health challenges posed by pandemic. During Covid-19 many companies had diverted CSR

funds from non-health sectors to health-related sectors due to the challenges of Covid-19. In the year 2014-15, 4684 companies spent 10066 crores (Chart 1) with average CSR expenditure (ACE) of 2.15 crores which gradually declined. Whereas absolute number of companies and expenditure gradually increased over the years.

Chart 1: Overview of India’s CSR Expenditure (In Crore)



Source: [www.csr.gov.in](http://www.csr.gov.in)

Sector-wise macro changes show education sector received the highest CSR expenditure from the companies for the first six years after compulsion. In the year 2020-21, health superseded education sector (Appendix 1). Sectors like healthcare, Prime Ministers National Relief Fund (PMNRF) and Other Government Funds are summarized for macro changes. These sectors received highest share (%) in 2020-21 as compared to the previous year. Specifically, health sector received 8% (2420 crore) additional funds

(**Appendix 1**) with 14.81% increase in Average CSR Expenditure (ACE) (**Table 01**). Whereas, ACE of PMNRF and Other Central Govt. Funds witnessed increase in ACE of 55.17% and 26.88% respectively.

Table 01: Sectoral CSR Expenditure and Number of Companies (In Crore)

Sectors	Health			PMNRF			Other Central Govt. Funds		
	Year	CSR	Companies	ACE	CSR	Companies	ACE	CSR	Companies
2014-15	1848	1914	0.97	228	575	0.40	277	239	1.16
2015-16	2569	3557	0.72	218	781	0.28	334	546	0.61
2016-17	2504	4163	0.60	159	696	0.23	420	481	0.87
2017-18	2777	4548	0.61	200	754	0.27	293	488	0.60
2018-19	3617	4657	0.78	322	985	0.33	731	738	0.99
2019-20	4905	6071	0.81	798	1384	0.58	932	1005	0.93
2020-21	7326	7882	0.93	1698	1882	0.90	1618	1370	1.18

CSR=CSR Expenditure

The macro picture of the CSR expenditure scenario shows that the companies have made an effort to cope with the challenges put forth by the health emergency of Covid-19 in the year 2020-21 ((**Ramya and Baral, 2021; Babu et al, 2020; Varun and Agarwal, 2021**)).

### Methodology:

The study compares selected private and government-owned companies' sectoral expenditure before and during Covid-19, which shows the sectoral changes of CSR expenditure due to the emergency created by the pandemic. The study is based on secondary data from the CSR Portal (csr.gov.in), analyzing the before and during effects of Covid-19 on the CSR sectoral expenditure of selected companies. The sampling consists of five public sector undertaking (PSU) companies and five non-PSU companies; the sampling is based on Award-winning and honorary mentions<sup>3</sup> from the CSR. For the study following companies have been selected based on CSR award-winning companies and honorary mentions of the year 2019 by the Ministry of Corporate Affairs because of the rationale of award-winning companies are tend to be committed companies.

PSU	NON-PSU
Central Coalfields Limited (CCL)	HDFC Bank Limited (HDFCBL)
Indian Oil Corporation Limited (IOCL)	IndusInd Bank Limited (IBL)
Mahnadi Coalfields Limited (MCL)	ITC Limited (ITCL)
Power Finance Corporation Limited (PFCL)	JSW Steel Limited (JSWSL)
Hindustan Petroleum Corporation Limited (HPCL)	Tata Sponge Iron Limited (TSIL)

**Non-PSU Pooled CSR Expenditure:** Study considered five award-winning companies from non-PSU to analyze the sectoral changes due to the health emergencies. All five companies' CSR expenditure on various

<sup>3</sup> CSR Awards by Ministry of Corporate Affairs

sectors is pooled and presented in Table 02. This also shows the difference in the CSR expenditure from 2020-21 to 2019-20 to comprehend changes in CSR expenditure. Negative values show a decrease in the sectoral expenditure in the year 2020-21 from 2019-20. Positive values show the flow of additional CSR funds and values on and around zero show minimal sectoral changes.

Table 2: Pooled CSR Expenditure of Five Non-PSU Companies (In Crore)

Sectors	CSR Expenditure 2019-20 (A)	CSR Expenditure 2020-21(B)	Changes in Expenditure (C)
Other Central Government Funds	0.00%	13.49%	13.49%
Health Care	12.96%	20.13%	7.17%
Rural Development Projects	35.04%	38.37%	3.33%
Vocational Skills	3.04%	5.46%	2.42%
Sanitation	0.08%	1.80%	1.72%
Défense Related	0.74%	2.04%	1.30%
Conservation Of Natural Resources	0.00%	0.35%	0.35%
Gender Equality	0.00%	0.02%	0.02%
Special Education	0.00%	0.02%	0.02%
Safe Drinking Water	0.01%	0.00%	-0.01%
Training To Promote Sports	1.45%	1.39%	-0.05%
Art And Culture	0.47%	0.35%	-0.12%
Swachh Bharat Kosh	0.20%	0.00%	-0.20%
Women Empowerment	1.65%	0.39%	-1.26%
Socio-Economic Inequalities	1.45%	0.00%	-1.45%
Environmental Sustainability	7.26%	4.99%	-2.27%
Poverty, Eradicating Hunger, Malnutrition	4.47%	1.90%	-2.58%
Prime Minister's National Relief Fund (PMNRF)	2.98%	0.00%	-2.98%
Education	12.12%	8.67%	-3.45%
Agro-Forestry	4.11%	0.00%	-4.11%
Livelihood Enhancement Projects	11.96%	0.62%	-11.34%
<b>Grand Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>0.00%</b>

Other Central Government Funds top the list, selected non-PSU companies spent additional 13.49% CSR expenditure by transferring to “Other Central Government Funds” (Includes PM-CARES) in the year 2020-21 (154.31 Crore) as compared to the year 2019-20 (0%) due to health emergency posed by the pandemic (Covid-19). The government used these funds to tackle the health emergency in the nation by improving the health infrastructure and improved bed numbers to cater to the need of covid-19 health emergency. Among five companies none of the companies transferred the fund to the “Other Central Government Funds” in the year 2019-20 and in the year 2020-21 except ITC limited. ITC company transferred the CSR funds amounting to 154.31 Crore, which is 46% of the total CSR funds of that company. Second highest change is noticed in the health care sector: five non-PSU companies spent 230.23 Crore in 2020-21 as compared to 144.23 crore in 2019-20 with 7% increase. HDFC Bank Limited incurred a CSR expenditure of 12 lakhs in 2019-20 and drastically increased it to 112.86 Crore (2020-21). In which 110 crore spent on covid-19 relief<sup>4</sup>.JSW Steel

<sup>4</sup> HDFC Annual Report 2020-21

Limited and Tata Sponge Iron Limited made no CSR expenditure in the year 2019-20 and spent 41.62% and 34.48% of the total CSR funds respectively in 2020-21. IndusInd Bank Ltd increased 12% of the funds with respect to total of respective year. ITC Limited (-21.16%) decreased the share of CSR expenditure to the healthcare sector by shifting CSR expenditure to other sectors. Lastly, the Rural Development sector received a huge increased share in CSR expenditure despite health emergencies. HDFC Bank Limited spent more than 60% of the CSR funds on Rural Development Projects in both the year with respect to its total CSR funds and increased by 16.22 crore during covid-19 times. Mainly due to the rural sector banking rules setup by the Reserve Bank of India (**Varun and Agarwal, 2021**) HDFC bank used CSR funds as a marketing tool (**Op. Cit.**) ITC Limited also had spent 36.34 Crore in 2020-21 which was zero in the previous year. ITC Ltd. recognized rural development as one of the key sector and development of ITC units<sup>5</sup>. Sectors like vocational skills, sanitation, defense related CSR expenditure witnessed a meagre increase in the share of CSR expenditure but the changes were ranging from 0%-2%. Major sectors' share of CSR funds deteriorated, mainly in livelihood enhancement projects (-11.34%), agro-forestry (-4.11%) and education (-3.45%). The trade-off has taken place in the sectoral changes; to increase the CSR expenditure in one sector the companies had declined spending for other non-health sectors. Which helped cope with the national health emergency.

**PSU Pooled CSR Expenditure:** Five selected PSU companies have spent more on the sectors like Other Central Govt. Fund, health care, rural development projects, and other central govt. fund in 2020-21 as compared to the year 2019-20 by compensating from sectors like vocational skills, education, environmental and poverty related sectors.

Table 3: Pooled CSR Expenditure of Five PSU Companies

Sectors	CSR Expenditure 2019-20 (A)	CSR Expenditure 2020-21 (B)	Changes in Expenditure (C)
Other Central Government Funds	0.07%	34.52%	34.45%
Rural Development Projects	5.71%	20.57%	14.86%
Health Care	10.60%	25.45%	14.85%
Art And Culture	0.65%	1.14%	0.50%
Women Empowerment	0.00%	0.32%	0.32%
Livelihood Enhancement Projects	0.01%	0.07%	0.06%
Gender Equality	0.06%	0.00%	-0.06%
Armed Forces, Veterans, War Widows/ Dependants	0.09%	0.00%	-0.09%
Safe Drinking Water	1.20%	0.87%	-0.33%
Special Education	0.48%	0.03%	-0.46%
Socio-Economic Inequalities	0.63%	0.00%	-0.63%
Training To Promote Sports	1.15%	0.38%	-0.77%
Sanitation	9.00%	6.71%	-2.29%
Prime Minister's National Relief Fund	3.53%	0.00%	-3.53%
Poverty, Eradicating Hunger, Malnutrition	5.03%	0.00%	-5.03%
Conservation Of Natural Resources	9.41%	0.00%	-9.41%
Environmental Sustainability	10.64%	0.00%	-10.64%

<sup>5</sup> Website: CSR Policy of ITC

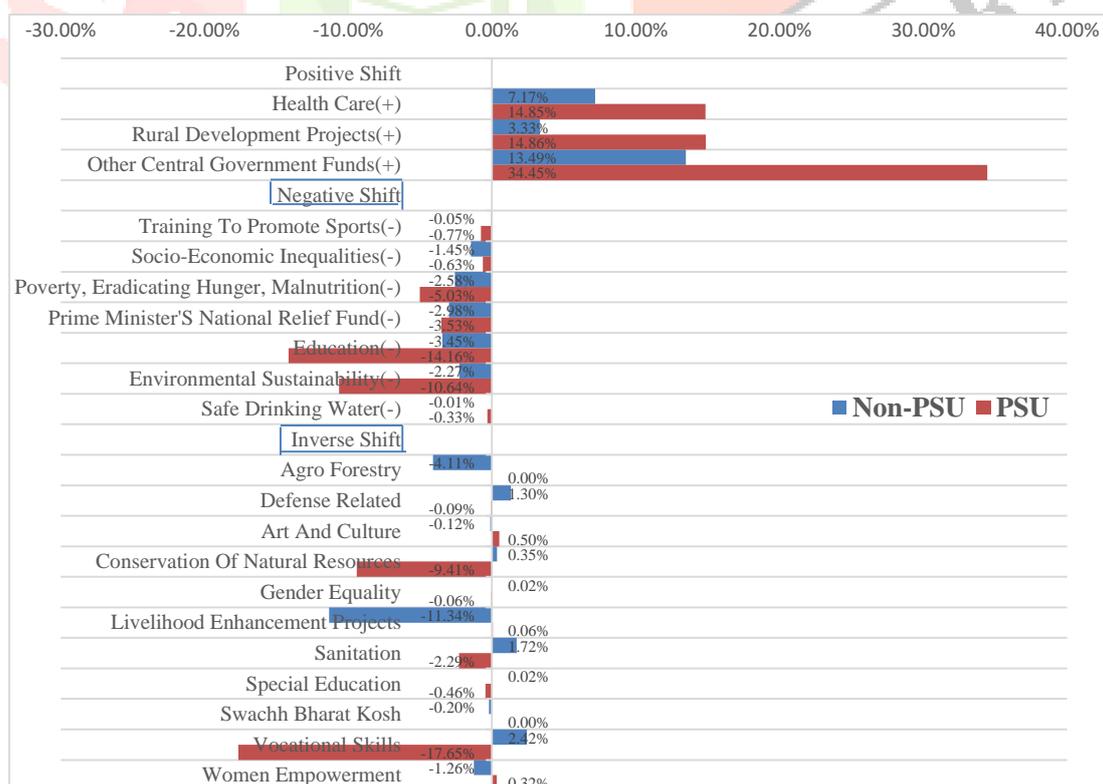
Education	20.84%	6.69%	-14.16%
Vocational Skills	20.90%	3.25%	-17.65%
<b>Grand Total</b>	<b>1032.27</b>	<b>999.66</b>	

Indian Oil Corporation Limited (IOCL) contributed 225 Crores (50%) to PM-CARES in 2020-21 as compared to the zero CSR fund transfer to the 'Other Central Govt. Funds' sector in the previous year. Along with the HPCL spent 120 crores during covid-19. The healthcare sector has witnessed 14.85% changes in CSR expenditure from the year 2019-20. Mainly because of the Power Finance Corporation Limited which spent 187.84 Crores<sup>6</sup> which shifted 100% of its CSR funds from conservation of natural resources. HPCL shifted 13.73% (25.03 Crores) of the CSR funds as compared to the previous year's share of 6.11% (8.66 Crores). IOCL decreased its share of CSR expenditure on health care to 13% (57.93 Crore) from 16.20%. Rural Development Projects sector was the second highest gainer. Mahanadi Coalfields shifted 100% of the CSR funds to the Rural Development project from the sectors like Education (48%) and Poverty, Eradicating Hunger, and Malnutrition (31%). Pooled CSR expenditure of selected PSU companies exhibited sectors like poverty, environment, vocational skills and education lost around 5%-12% of share in CSR fund due to the shift in the CSR expenditure patterns.

### PSU vs. Non-PSU

Award-winning PSU and non-PSU companies have retorted to the challenge posed by the Covid-19 pandemic. Irrespective of the nature of ownership companies diverted CSR funds from non-health sectors to health-related sectors.

Chart 02: Sectoral Changes in PSU and NON-PSU Companies (%)



<sup>6</sup>Power Finance Corporation Limited, Annual Report 2020-21

Sectoral changes have been identified with the variable 'Changes in Expenditure' (Table 2-3). Further categorized into positive, negative and inverse shifts based on the direction of the CSR expenditure change. CSR funds are spent in a such way that CSR funds are utilized by the stakeholder near to firms to enhance the relationship with people for betterment of the companies. Companies belonging to the PSU have witnessed significant shift of the CSR funds as compared to the non-PSU companies. The positive shift shows the direction of both PSU(P) and non-PSU(NP) is the same in sectors like health care (P>NP), rural development projects (P>NP), and Other Central Govt. Fund (P>NP). Negative shifted sectors show that both PSU and non-PSU companies have compensated the health-related CSR expenditure with other sectors' CSR funds. PSU has reduced education, environmental, vocational skills related CSR funds for compensation. Whereas non-PSU companies traded of CSR funds of livelihood enhancement projects along with other sectors. Inverse Shift category shows a divergence between the PSU and Non-PSU companies' sectoral CSR expenditure. PSU companies shifted the CSR funds to the government funds whereas the non-PSU companies targeted on rural development programs and providing support for the health care mechanism at various capacity. This shows that companies have the preferences for the sectoral CSR expenditure and companies has spent CSR according to the CSR policies of the respective companies. CSR policy plays a vital role for determining the flow of CSR funds. Companies determining factors for CSR spendings are political power, location of the firm (Pareek, V et al, 2020). PSU are controlled by the government hence the PSU sectoral expenditure is aligned with the government's policies (Op. Cit.) selected companies also has transferred CSR funds to governmental funds.

## Conclusion

Corporate Social Responsibility establishes the healthy relationship of the firms with society. Companies spend on various activities to help society with the development process. Before the mandatory era of CSR in India, many major companies like Tata, Birla, Bajaj helped in nation building process before the independence as well as after the independence. After globalization of the economy economic growth bloomed. Companies also use CSR as tool to maximizing profit with brand imaging and boosted sales. Post mandatory CSR scenario shows increase in CSR expenditure by companies with compulsion which promoted companies to spend around one lakh twenty-seven thousand crores over the period of seven years. Companies with government ownership has an important role in maximizing the welfare of the society. However, non-PSU companies ought to follow the rules and regulation set by the authorities along with the core motive of profit maximization. Every company has own CSR policy which focuses on certain areas, non-governmental companies' pattern of CSR expenditure is rigid. Selected companies changed the composition of the CSR expenditure to health-related expenditure to fight against the health emergency by compensating from the sectors like livelihood enhancement project, agro-forestry and education. Whereas government owned companies' funds are diverted towards the government managed fund like PM-CARES, rural Development and health Care by trading-off from vocational skill projects and environmental projects. Both types of companies have managed to fund rural development projects even with Covid-19 pandemic. Companies has successfully managed to tackle and divert the CSR funds to tackle the emergencies of the nation.

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**ITC Website: CSR Policy**

<https://www.itcportal.com/sustainability/corporate-social-responsibility.aspx>

**\*Award Winning Companies**

<https://www.csr.gov.in/bin/dms/getdocument?mds=9Xmiy7hvP3L37dcKA00swQ%253D%253D&type=open>

**Appendices****Appendix:1 Indian Companies' Sectoral CSR Expenditure**

Development Sector	Amount Spent FY 2014-15 (INR Cr.)	Amount Spent FY 2015-16 (INR Cr.)	Amount Spent FY 2016-17 (INR Cr.)	Amount Spent FY 2017-18 (INR Cr.)	Amount Spent FY 2018-19 (INR Cr.)	Amount Spent FY 2019-20 (INR Cr.)	Amount Spent FY 2020-21 (INR Cr.)
Conservation Of Natural Resources	44.6	49.85	119.09	228.14	173.55	160.6	92
Education	2589.42	4057.45	4534.16	5763.45	6111.66	7179.51	6693.25
Environmental Sustainability	773.99	796.69	1082.63	1301.96	1368.27	1470.53	1030.16
Livelihood Enhancement Projects	280.17	393.38	518.49	832.4	907.98	1077.72	938.91
Art And Culture	117.37	119.17	306.13	395.22	225.94	933.57	493.13
Prime Minister's National Relief Fund	228.18	218.04	158.8	200.42	322.19	798.43	1698.38
Rural Development Projects	1059.35	1376.16	1572.87	1724.07	2434.17	2301.02	1850.71
Safe Drinking Water	103.95	180.16	160.12	220.87	228.23	253.4	203.13
Slum Area Development	101.14	14.1	51.49	39.16	51.06	42.94	88.95
Socio-Economic Inequalities	39.04	77.97	148.01	155.95	167.92	214.88	149.81
Swachh Bharat Kosh	113.86	325.52	184.06	272.07	95.5	53.47	161.35
Training To Promote Sports	57.62	140.12	197	285.41	310.16	304	243.39
Women Empowerment	72.87	122.79	163.46	251.37	236.54	259.57	206
Defence Related	4.76	11.14	37.86	29.09	90.18	62.06	84.05
Clean Ganga Fund	5.47	32.82	24.37	33.96	8.11	6.63	13.39
Gender Equality	55.21	73.85	72.6	24.01	51.86	82.93	43.83
Health Care	1847.74	2569.43	2503.91	2776.95	3617.15	4905.72	7325.83
NEC/ Not Mentioned	1338.4	1051.16	437.43	15.2	87.61	502.79	203.14
Other Central Government Funds	277.1	334.35	419.99	292.73	731.06	932.16	1618.17
Poverty, Eradicating Hunger, Malnutrition	274.7	1252.08	614.65	811.2	1195.78	1159.71	1407.58
Animal Welfare	17.29	66.67	78.71	63.52	98.33	106.12	193.55
Sanitation	299.54	631.8	433.98	460.68	506.66	521.72	338.97
Senior Citizens Welfare	8.94	21.87	27.75	40.1	46.52	52.33	56.47

Setting Up Homes and Hostels for Women	8.74	29.28	62.22	70.58	57.01	48.5	44.52
Setting Up Orphanage	5.12	16.9	16.8	39.87	12.89	36.5	21.88
Agro-Forestry	18.12	57.85	45.48	66.79	64.75	67.38	20.9
Special Education	41.43	125.84	165.33	140.01	186.13	196.88	209.24
Technology Incubators	4.74	26.34	25.4	16.94	32.1	53.5	62.62
Vocational Skills	277.07	344.4	379.7	546.46	798.36	1181.23	717.65
Grand Total	10065.9 3	14517.1 8	14542.4 9	17098.5 8	20217.6 7	24965.8	26210.9 6

Source: www.csr.gov.in

#### Appendix 2 NON-PSU Pooled CSR Expenditure (In Crore)

Sectors	2019-20(A)	2020-21(B)	Changes in Expenditure(B-A)
Other Central Government Funds		154.3	154.31
Health Care	144.2	230.2	86.00
Rural Development Projects	389.9	438.9	48.92
Vocational Skills	33.8	62.4	28.60
Sanitation	0.9	20.6	19.71
Defence Related	8.2	23.3	15.10
Conservation Of Natural Resources		4.0	4.00
Gender Equality		0.3	0.25
Special Education		0.3	0.25
Safe Drinking Water	0.1		-0.13
Training To Promote Sports	16.1	15.9	-0.17
Art And Culture	5.2	4.1	-1.18
Swachh Bharat Kosh	2.3		-2.27
Women Empowerment	18.4	4.5	-13.92
Socio-Economic Inequalities	16.2		-16.19
Environmental Sustainability	80.8	57.1	-23.72
Poverty, Eradicating Hunger, Malnutrition	49.8	21.7	-28.08
Prime Minister's National Relief Fund (PMNRF)	33.1		-33.14
Education	134.9	99.2	-35.68
Agro-Forestry	45.8		-45.77
Livelihood Enhancement Projects	133.1	7.1	-126.01
<b>Grand Total</b>	<b>1112.9</b>	<b>1143.8</b>	

Source: www.csr.gov.in

#### Appendix 3: PSU Pooled CSR Expenditure (In Crore)

Sectors	2019-20(A)	2020-21(B)	Changes in Expenditure(B-A)
Other Central Government Funds	0.72	345.1	344.37
Rural Development Projects	58.90	205.64	146.73
Health Care	109.43	254.43	145
Art And Culture	6.69	11.44	4.74
Women Empowerment		3.19	3.19
Livelihood Enhancement Projects	0.05	0.69	0.63
Gender Equality	0.66		-0.66

Defence Related	0.9		-0.9
Safe Drinking Water	12.39	8.69	-3.7
Special Education	5	0.27	-4.73
Socio-Economic Inequalities	6.5		-6.5
Training To Promote Sports	11.83	3.77	-8.06
Sanitation	92.95	67.11	-25.84
Prime Minister's National Relief Fund	36.42		-36.42
Poverty, Eradicating Hunger, Malnutrition	51.92	0.04	-51.88
Conservation Of Natural Resources	97.15		-97.15
Environmental Sustainability	109.84		-109.84
Education	215.16	66.83	-148.33
Vocational Skills	215.72	32.46	-183.26
<b>Grand Total</b>	<b>1032.27</b>	<b>999.66</b>	

Source: [www.csr.gov.in](http://www.csr.gov.in)

#### Appendix 4: Selected Companies' CSR Expenditure

<b>NON-PSU</b>	Year	Sectors	CSR Expenditure (In Crore)	<b>PSU</b>	Year	Sectors	CSR Expenditure (In Crore)
HDFC	2019-20	6	535.31	CCL	2019-20	1	66.43
	2020-21	10	634.42		2020-21	1	56.60
IndusInd	2019-20	7	108.14	HPCL	2019-20	9	182.24
	2020-21	6	94.72		2020-21	11	141.69
ITC Ltd.	2019-20	7	326.49	IOCL	2019-20	10	520.95
	2020-21	10	335.43		2020-21	9	445.09
JSW Steel	2019-20	8	139.73	MCL	2019-20	9	165.50
	2020-21	10	78.32		2020-21	1	168.44
TSIL	2019-20	8	3.21	PFC:	2019-20	1	97.15
	2020-21	6	0.87		2020-21	1	187.84